Process Name: General Ledger	**Process Identifier:** GL
Sub-Process Name: Journal Voucher Entry	**Sub-Process Identifier**: GL-2

Sub-Process Purpose and Objectives: To have correct financial balances by posting adjusting entries and recording interagency transactions.

Sub-Process Description: The State uses a variety of terms to classify the journal voucher/entry transaction. A "journal entry" entry is a corrective entry made by the Division of Accounts. Agencies enter "journal vouchers".

If the transaction involves equipment, land, or buildings then the agency completes a form and routes the form to the Division of Accounts. After reviewing and approving the document, Accounts enters a journal entry transaction. There are other transactions the Division of Accounts requires be done on a journal entry. Examples of this are a general ledger/subsidiary code changing or a department/division code changing.

There are three types of journal voucher transactions described in this process: "J", "Centralized", and "Reallocation". For the "J" type, Agency 1 completes their portion of the journal form, keys the information into STARS and routes it to Agency 2 for approval. If Agency 2 approves, then they complete their portion of the form, key the information into STARS and send the form to Accounts. If the transaction is approved by Accounts then they release it for processing in STARS. For "Centralized" vouchers, the agencies agree to where the providing agency should store the accumulated charges in their financial records and where the receiving agency should receive the charges. At the end of the month, Accounts reviews the financial balances of the providing agency and creates a journal voucher. Once the voucher is reviewed and approved then, Accounts enters it into STARS to record the financial impact of the business activity. Reallocation vouchers are corrective entries that an agency is authorized to enter. After a reallocation voucher is entered, Accounts must release it in order for it to update financial balances.

Process Name: General Ledger	Process Identifier: GL
Sub-Process Name: Journal Voucher Entry	**Sub-Process Identifier**: GL-2

Sub-Process Trigger(s):	Key Sub-Process Participants:
• Agency or Division of Accounts finds an incorrect posting • Agencies conduct business with one another • Special month-end or year-end transactions `	• Agency • Accounts

Inputs:

Input	Format	Volume/Time	Suppliers
Journal Entry Request	Paper/Hard Copy	3000/year	Agencies
Reallocation Journal Voucher	Paper	1.1 million sequences/year	Agencies
J Type Journal Vouchers	Paper	61,000 sequences/year	Agencies

Outputs:

Output	Format	Volume/Time	Recipients
Journal Entry Notification	Paper/Hard Copy	3000/year	Agencies

Performance Measures Tracked:

Measure	Approx. Value	Target Value
Try to process vouchers within three days of receipt	2 days	3 days

Laws, Regulations, and Policies That Govern Sub-Process: TCA 4-3-1007

Current Sub-Process Issues/Problems: The J-type process is very paper based and subject to errors.

Improvement Opportunities:

Opportunity *Merge cells to link one Opportunity to multiple impacts)*	Organizational Impacts *(Individually list and describe laws [L] regulations [R], and policies [P], as well as cultural [C] considerations for each opportunity)*

Process Name: General Ledger	**Process Identifier: GL**	
Sub-Process Name: Journal Voucher Entry	**Sub-Process Identifier**: GL-2	
Current J-type process is very paper based and subject to errors; replace with workflow that includes document attachment features	Train individuals in the use of workflow	C
Applications that Support the Sub-process		
Application Name(s) *(Internal name and vendor's name)*	**Technology Description** *(Programming vendor, language, platform, database, etc.)*	
Statewide Accounting and Reporting System (STARS)	STARS is KPMG's mainframe governmental accounting system. It is written in COBOL and uses an IMS database.	

Process: GL General Ledger	**File:** GL Visio Diagrams.vsd
Sub-Process: GL-2 Journal Voucher/Entry	**Date:** 11/4/02
Prepared By: Salvaggio, Teal & Associates	**Page:** 1/1